

Please respond to: Capitol Square Office
Direct line: 608-252-9351
Email: rrr@dewittross.com

February 13, 2013

VIA ECF FILING SYSTEM

The Honorable William C. Griesbach
U.S. District Court Eastern District
Green Bay Division
125 S. Jefferson Street
Green Bay, WI 54305-2490

RE: *Appleton Papers Inc. and NCR Corp. v. George A. Whiting Paper Company, et al.*
Case No. 08-CV-16

Dear Judge Griesbach:

I write on behalf of Appleton Papers Inc. ("API") in response to the Court's February 7, 2013 Order For Response.

API agrees that a decision on divisibility may have a direct impact on prior decisions in *Whiting*. API agrees that "[i]f NCR, for example, should be successful in showing that the harm is divisible, it will not be jointly and severally liable for the harm in OU4." Such a ruling would affect prior contribution rulings in *Whiting* and present questions regarding the remedy for a party that has paid substantial response costs but does not have common liability. Notably, that situation already exists for API, which has been determined to have no CERCLA liability.

API has long believed it is in the interests of the Court and the parties to obtain timely guidance from the Seventh Circuit on the issues this Court has decided in *Whiting*. However, API agrees that it makes sense to defer entry of judgment in *Whiting* until a decision on divisibility is made in the Enforcement Action if such a delay would be relatively short, which the Court has indicated it will be. Based upon that short schedule, API agrees that a delay in entry of the final judgment is prudent. Briefing on the impact of the divisibility decision on *Whiting* may then be appropriate.

Very truly yours,

DeWitt Ross & Stevens s.c.

/s/ Ronald R. Ragatz

Ronald R. Ragatz

RRR:dvz

cc: All Counsel of Record (via electronic filing system)